

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 91-134 (Repealed as of January 1, 2007)

Fax Services

~~Facsimile or "FAX" transmission service furnished for a consideration is deemed a telecommunication service subject to sales/use tax. The tax applies whether the service is intrastate or interstate.~~

~~R. GARY CLARK~~DAVID SULLIVAN
TAX ADMINISTRATOR

EFFECTIVE DATE: ~~January 1, 1992~~JANUARY 1, 2007

CROSS REFERENCE: REGULATION [SU 00-129](#) TELECOMMUNICATIONS
SERVICE

THIS REGULATION IS REPEALED AS OF JANUARY 1, 2007 TO COINCIDE WITH THE LAW CHANGE AS A
RESULT OF THE STREAMLINED SALES AND USE TAX AGREEMENT.